

RANDICK O'DEA
&
TOOLIATOS LLP
ATTORNEYS AT LAW

May 13, 2008

Aron J. Frakes, Esq.
McDermott Will & Emery LLP
227 West Monroe Street
Chicago, IL 60606-5096

Re: Vesta Strategies, LLC v. Estupinian, et al./E0302.001

Dear Mr. Frakes:

I have your letter of May 9, 2008 in the above.

We reject your proposal and will drop the motion upon the production of the requested documents.

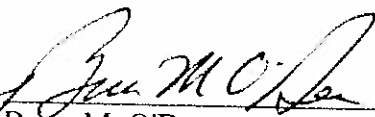
Under California law, Mr. Estupinian has an unfettered right to the requested documents. There are no limitations as to their use as you attempt to impose.

Based on your letter, we are hereby expanding our request to include all Amended returns and Amendments to the returns for the years requested.

Very truly yours,

RANDICK O'DEA & TOOLIATOS, LLP

By



Brian M. O'Dea

BOD/es

cc: Client